

FINANCIAL DEPARTMENT.

Cir. No. 1712 dated 21st March 1889.

The following Extracts from Appendix E to the Civil Account Code, Vol. I, are published for the information of the Public and the Treasuries in Mysore with reference to this Office Circular No. 1712, dated 12th March 1889.

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APPENDIX E.

Rules for the custody, supply, and sale of Stamps of all descriptions, namely, General Stamps used to denote the duties payable under the Stamp Act, 1879; Court-fee Stamps used to denote the fees payable under the Court-fees Act, 1870; Telegraph Stamps and Postage Stamps.

CENTRAL DEPÔTS.

2. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

LOCAL DEPÔTS.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no Treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts shall be equal to the probable consumption of such other period as they deem expedient.

14. The Treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose to be kept by him under single lock as prescribed in the following rules.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of General and Court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

18. Local Governments may direct that the sales to the public of General and Court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

19. Telegraph stamps shall be sold to the public for cash by the *ex-officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of Telegraph stamps from the local depôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public Telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of Telegraph stamps without payment, the amount of the permanent advance being fixed by the Director General of Telegraphs. When the permanent advance of Telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue Telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

21. Service Postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorized to purchase and use service stamps on a written application. On such sales no discount is allowed.

22. Ordinary Postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets, no discount being allowed.

23. The officer in charge of every post office, receiving office, tahsil, thana, and police-station, at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell General stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage-stamps except soldiers' envelopes are sold from local depôts for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

24. The officers in charge of Post offices, receiving offices, tahsils, thanas and police stations at which letters are received for despatch, are also required to keep a supply of one-anna revenue stamps for sale to the public. To such officers one anna revenue stamps are sold from local depôt on the same conditions as to quantity as those prescribed in rule 22. On such sales discount at the rate of one half-anna in the rupee is allowed.

25. A District Officer may authorize the grant of discount at the same rate to any *bond fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government Treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office authorized on that behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorized to keep postage stamps for sale to the public under Rules 23 and 25.

BRANCH DEPÔTS.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions.

28. The Sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt in which the branch depôt is subordinate in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger and from the local depôt; and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge of the local depôt.

The stock to be kept in a branch depôt should be equal to the probable demand for stamps for three months which they may consider expedient. The stock should be replenished by indenting and obtaining supplies from the local depôt from time to time.

The officer in charge of the branch depôt shall fix the period a supply sufficient for which shall be kept under indent, and the remainder of the stamps in the branch depôt shall be replenished by the officer in charge of the branch depôt and of the *ex-officio* vendor, and the stock required.

Each depôt will be made subject to the same rules as those from local depôts.

Other officers in charge of Local Depôt shall forward to the Accountant General such returns of the receipts and sales of stamps as the Comptroller of Plus and Minus Memoranda or otherwise.

At the end of each month, the officers of Stamps, Madras, Bombay, and Calcutta, shall forward every month to the Accountant General of Telegraphs and of the Post Office statements showing the balances and issues of stamps at the Local Depôt and the issues to each Local Depôt of Telegraph and Postage Stamps, during the month. They shall also send monthly to the Comptroller, Post Office, a statement of the sales during the past month of the several denominations of Postage Stamps in the Local Depôt subordinate to them. The Accountant General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement to the Accountant General of Telegraphs and of the Post Office showing the sales of Telegraph Stamps during the month.